

ORIGINAL ARTICLE

The Importance of Internal Control and its Contribution to Property Asset Management

ABSTRACT

This research paper emphasizes the importance of implementing internal control in public entities, particularly in the Superintendencia Nacional de Aduanas y de Administración Tributaria (SUNAT), to enhance the efficiency of property asset management. The main aim of this paper is to create awareness among public servants about the benefits and implications of introducing an internal control system in the entity, and to understand its correlation with institutional processes. The study employed a quantitative, descriptive, correlational, and explanatory methodology, with a non-experimental design. The independent variable, internal control policies, and the dependent variable, efficient management of property assets, were defined using various publications related to the topic. The data collection technique used was a survey, administered to a sample of 50 professionals, including officials and civil servants responsible for property asset management. The study also included a review of the information provided by SUNAT to ensure coherence in the results.

Keywords: internal control; asset management; efficiency.

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INTRODUCTION

The purpose of this paper is to highlight the importance of internal control as it contributes to the awareness and sensitization of all personnel, including officials and civil servants, regarding these policies in the state, within the framework of the policy guidelines for the planning of governmental control by the Sistema Nacional de Control for the period 2019-2021 of the Contraloría General de la República (CGR, 2018), with the following first objective of control planning for this period: "To contribute to the improvement of public management" (p. 2). For this purpose, research work was used, as well as CGR documents such as "La Reforma del Control Gubernamental en el Perú", "Balance al Trienio de su Implementación", and the conclusions of research in another government entity called *Balance al Trienio de su Implementación - 2015* (Zanabria, 2017), which determined the contribution of internal control to efficient management of property assets.

It is worth mentioning that SUNAT, as one of the most significant state entities, plays a vital role in collecting and managing taxes from all taxpayers. In 2022, SUNAT became one of the first organizations to fully implement the Sistema de Control Interno (SCI), in adherence to the guidelines by CGR, which serves as the governing body of the Sistema Nacional de Control (SNC).

In light of this, the significance of internal control in state entities becomes apparent from its definition. Indeed, in an entity an implemented and effective SCI ensures that the entity's objectives are efficiently achieved while the risks associated with these objectives and other processes are controlled or minimized. This implementation is mandated by Ley N° 28716, Ley de Control Interno de las Entidades del Estado (2006), and Directiva N° 13-2016-CG/GPROD, Implementation of Internal Control System in State Entities. This directive, approved by Resolución de Contraloría N° 149-2016-CG (2016), sets a two-year deadline for entities to complete the SCI implementation.

It is worth noting that internal control has its origins in ancient Egyptian and Phoenician cultures with the appearance of simple entries,

followed by the appearance of accounting books in the Middle Ages as tools to control business operations, and the creation of double-entry bookkeeping in the fifteenth century. The term "internal control" emerged in the 1930s when mechanisms were devised to verify personnel's work to make it efficient and effective, minimize losses, and prevent the misuse of resources. This evolution of internal control has grown alongside the development of organizations to the extent that specialized working groups have emerged over time to carry out control work, both within and outside an organization, in both the private and public sectors.

This highlights the significance of internal control, as it encompasses the ethical behavior of all organization members, including managers, employees, and operators. This behavior involves compliance with regulations and has a substantial impact on the organization's economic health, which, in turn, affects the achievement of objectives. Internal control has a significant influence on administrative management, which directly affects the organization's health.

It is important to note that, in addition to internal control, there is also external control, both of which constitute the governmental control mentioned earlier. This control is an integral process designed to contribute to and guide the continuous improvement of entities. According to CGR (2016), it involves "the supervision, monitoring, and verification of both the acts and the results of public administration, emphasizing efficiency, effectiveness, transparency, and economy in the management and proper use of state resources and assets" (p. 20). With respect to internal control, Meléndez (2016) suggests the following:

[Internal control] is a management tool that encompasses the organizational plan and all the methods and procedures adopted or implemented in a coordinated manner within companies. It is a continuous process carried out by senior management and all company personnel, aimed at safeguarding and protecting its assets and property, promoting operational efficiency, and

achieving the highest level of profitability. (p. 22)

Considering organizations' evolving conditions within the political, social, and economic spheres, it is widely accepted that internal control serves as a management tool to identify process deficiencies that pose risks to the accomplishment of objectives. Additionally, it helps organizations identify opportunities for improvement, enhancing efficiency and effectiveness, and eliminating mismanagement, irregular acts, and corruption.

It is important to distinguish between the internal control measures implemented within state entities. On one hand, there is the SCI as mandated by Ley N° 28716, to be implemented within entities. On the other hand, there is the internal control carried out by the Órgano de Control Institucional (OCI), which is part of SNC and is governed by Ley N° 27785, Ley Orgánica of SNC and CGR (2018). Although both share the definition of internal control, they are distinct entities, similar to a family where the head (the father) establishes guidelines for all members, such as maintaining good health through healthy eating, exercising, and sufficient rest. This is comparable to an SCI implemented within a family. The OCI's internal control, on the other hand, can be likened to a family doctor who periodically provides a diagnosis and recommendations to the members.

In this regard, the systemic definition of SCI by CGR is as follows:

A cohesive system that encourages all departments within the organization to actively participate in the control process, contributing positively to the effective and efficient attainment of the organization's goals and objectives, thus fulfilling the state's assigned functions. (CGR, 2014, p. 32)

It is important to note that the Committee of Sponsoring Organizations of the Treadway Commission (COSO) model offers a standardized framework for understanding and implementing internal control systems in organizations. This is because it presents a unified internal control structure that integrates concepts and approaches from various other

models developed over time. It is also worth mentioning that state entities implement the Internal Control System (ICS) based on the COSO model's structure, which comprises five components.

Furthermore, it is worth pointing out that the OCI has several functions, including providing concurrent control services such as control visits, ex officio guidance, and concurrent control, as well as subsequent control services like compliance, financial, and performance audits. These services are conducted according to the Plan Anual de Control (PAC) provided by CGR. Additionally, OCI assesses ICS implementation and the level of maturity in the company, and reports its findings to CGR.

Assessing governmental and internal control

The CGR document mentioned above outlines the CNS diagnosis conducted before the current CGR management implemented governmental control reforms in mid-2017. The document addresses issues such as corruption, functional malpractice, and the perception of corruption in Peru. The document notes the following:

Calculations based on perception surveys regarding the prevalence of corruption in Peru reveal that between 2008 and 2017 Peru consistently ranked in the middle of Transparency International's Corruption Perceptions Index. In 2016 and 2017, Peru was among the 50% of countries with the worst scores. (CGR, 2021, p. 19)

The document also describes the issues of government control prior to its reform, which include:

- Limited coverage of control at the national level, with control services provided to less than 40% of the entities subject to control
- Low quality of control, as evidenced by the impact of control report products and the degree of compliance with expected results, with only 12.6% of the sanctions being enforced through the pointing out of responsibilities and administrative disciplinary procedures

- Inadequate support processes, including control services being performed without taking into account the entities' control needs, insufficient presence of CGR staff in the interior of the country, and limited capacity building and training opportunities. (CGR, 2021, pp. 27-34)

This diagnosis and the identified issues are in line with the rise in corruption perception in the country from 2008 to 2017. This increase is systematic and traced to the top levels of government, involving public officials, judiciary authorities, the Public Ministry, political organizations, and journalists, among others. It is worth making a separate note of corruption cases that have occurred at national level in various public institutions in the last few years, including municipalities, regional governments, hospitals, schools, the National Police, and the Armed Forces. These cases are so apparent and widely known that there is no need to elaborate on them.

Regarding internal control, it is worth emphasizing the implementation of the Internal Control System (ICS) and the internal control exercised by the OCI (formerly known as the Internal Control Office) to elaborate on its diagnosis. This implementation has caused confusion in the entities since OCI continues to be referred to as "internal control." Furthermore, the staff assumes that the implementation of ICS is the responsibility of OCI and not inherent to their functions, which prevents the effective implementation of ICS and demonstrates the staff's inadequate awareness.

Additionally, OCI performs its control services in line with the provisions by CGR through the PAC mentioned above. However, these services may not address the entity's specific needs effectively, leading to untimely execution and inadequate coverage of processes or organizational units that require them. Consequently, internal control fails to serve its intended purpose in some public entities, as it is not exercised adequately, making the staff hesitant and elusive in relation to it. This reluctance stems from their imprecise perception of the policy, as they consider it another bureaucratic practice that hinders their activities without adding any value to their results. This situation limits the

exercise of control and ultimately affects the entity's ability to achieve its objectives.

Contribution of internal control to institutional management

The research study defines the independent variable "internal control policies" to analyze the implementation of ICS and OCI's internal control as an institutional internal policy from the perspective of the personnel working at SUNAT's Property Management Division, responsible for asset management. The variable has six dimensions, with the first five being the ICS components according to the COSO model: Control Environment, Risk Assessment, Control Activities, Information and Communication, and Internal Control Monitoring, as proposed by Rubio (2019). The final dimension relates to the internal control exercised by OCI, as outlined in Ley N° 27785, Ley Orgánica of CNS and CGR (2018).

The policies related to internal control are defined as a collection of guidelines and actions implemented within an organization to identify areas requiring improvement to facilitate efficient management and aid in the attainment of the organization's objectives. These policies are designed to mitigate risks, eradicate mismanagement, and eliminate acts of corruption. This description aligns with Fonseca's (2013, cited in Rubio, 2019) perspective, which emphasizes the following:

An organization's senior management should create internal control policies and ensure that they are suitable for the organization. They must also ensure that the processes in place can monitor the risks faced by the organization and that the internal control system is effective in mitigating such risks. Therefore, effective and efficient management processes are necessary to fulfill the organization's needs and boost its employees' performance. (p. 45)

The research study also examines the management of movable property, as fixed assets have become increasingly valuable in government management, with a large percentage being technological equipment, such as in the case of SUNAT. Consequently, property asset

management is one of the most significant processes for SUNAT, given its size and complexity. To this end, the dependent variable “efficient management of property assets” was defined through expert judgment, considering four dimensions related to the primary sub-processes involved in SUNAT’s management of movable assets, which are outlined below.

As regards Dimension 1, which is the control of property asset additions and disposals, it should be highlighted that property asset control involves not only the application of standards and procedures but also the integration of new elements and the establishment of mechanisms to ensure compliance. In addition, it is also considered to implement technical controls using technological tools to ensure the consistency of information. It is worth mentioning that “the influence of asset control of additions and disposals for movable assets is crucial and its importance is reflected in the statement of financial position of public entities” (Cori, 2014, p. 141).

Regarding Dimension 2, which is inventory of property assets, it is important to note that proper management of the annual inventories carried out in government entities involves controlling missing and surplus assets. Furthermore, maintaining accurate accounting records for assets enables more productive and efficient inventory control, and provides transparent and reliable information to the entity’s organic units or areas and external control. It is also important to emphasize the significance of regulatory compliance in internal control standards. “Non-compliance can negatively affect the asset inventory and hinder continuous improvement of the property asset management process at the entity”, as stated by Mamani (2017, p. 104).

Likewise, concerning Dimension 3 and the write-off of movable assets, it has been described as a procedure that involves “regularizing the administrative, accounting, and legal status of movable assets that are either surplus or missing,” which is conducted by state entities (Tairo, 2018, p. 28). Additionally, the inventory of assets complements this process since the end outcome of the write-off is the inclusion of movable assets as institutional properties.

Therefore, both sub-processes are crucial for the entity.

Lastly, regarding Dimension 4, donation and transfer in use of property assets, it is crucial to emphasize that the beneficiary entity must adhere to regulations and due compliance must be ensured for an effective donation. This includes verifying the real need for the assets and ensuring their proper use after the donation or transfer. It is worth noting that requests for assets by beneficiary entities are frequent, but the entity dealing with this issue may not always be able to address them promptly.

Note that the research covered the period from 2016 to 2019, in light of the internal control deficiencies identified during the OCI’s control services and the implementation of the ICS in 2016 as established per Directiva N° 13-2016-CG/GPROD, Implementación del Sistema de Control Interno en las Entidades del Estado (Resolución de Contraloría N° 149-2016-CG, 2016).

METHODS

The methodology relies on gathering, reviewing, and analyzing internal control-related documents, with a focus on highlighting the significance of this management tool and its impact on organizational processes, particularly in governmental bodies. The documents referred to are research papers and scientific articles, both domestic and foreign.

Regarding the current research, a quantitative methodology was employed, with a non-experimental design, and the scope covered descriptive, correlational, and explanatory aspects. A sample was not determined based on a population, instead considering all personnel, i.e., 50 professionals employed by the División de Gestión Patrimonial.

The data collection methods consisted of two surveys, each containing 25 and 19 questions/items, respectively, pertaining to the independent and dependent variables. In both cases, a Likert scale was used with a range from 1 to 5. The aim of both surveys was to gauge the perception of internal control policies and property asset management efficiency by the

personnel of the Property Asset Management Department. To ensure reliability, Cronbach's Alpha was calculated using SPSS software, resulting in values of 0.936 and 0.941 for the independent and dependent variables, respectively. Since these values were close to 1, it was determined that the reliability of both instruments was excellent. Additionally, validity was established through expert judgment by three professionals.

Following the online administration of the surveys, an analysis of frequencies by variables and their dimensions was conducted, along with an interpretation of the results. The hypothesis test was performed using Spearman's correlation coefficient in the SPSS software. Additionally, documents were reviewed to conduct a quantitative analysis of data on the quantities of assets managed between 2016 and 2019, in order to compare the results obtained by both survey instruments.

RESULTS

Most of the documents reviewed and analyzed indicate that there is a direct relationship between internal control and management processes in government entities. This relationship highlights the importance of internal control

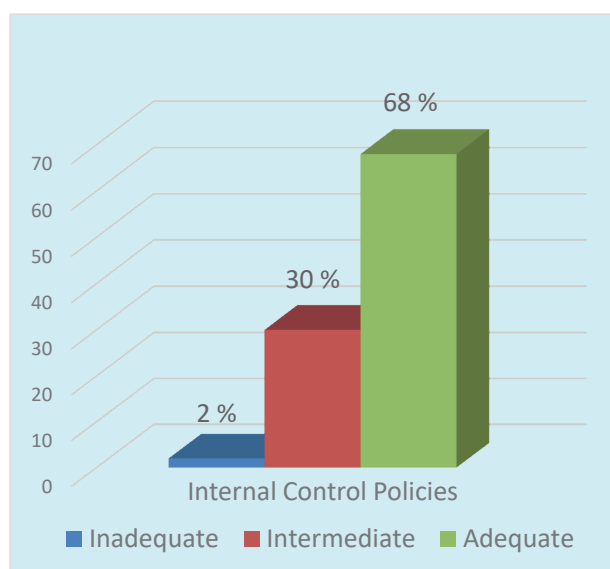
for efficient management processes, as supported by research papers that identify a lack of awareness and sensitization among personnel. The CGR also acknowledges pending actions that pose real challenges to government control reform, such as the recovery of sanctioning power, expansion of concurrent control, consolidation of ICS implementation in the state, focusing control on the entity's main processes (core or mission-related), and strengthening CNS capacities (CGR, 2021).

The statistical analysis of the results reveals that the personnel's perception of the independent variable called Internal Control Policies is adequate in 68% of cases, intermediate in 30%, and inadequate in only 2%, as depicted in Figure 1.

SUNAT benefits from the mostly adequate perception of internal control policies by personnel, as it enables the determination of the contribution of these policies to efficient management. If the perception were mostly inadequate, it would be impossible to establish such a contribution.

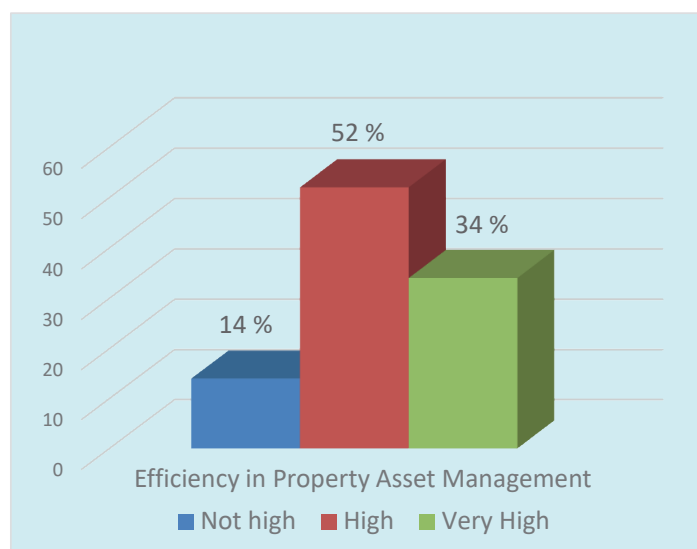
Additionally, survey results related to the dependent variable "efficient management of property assets" indicate a high or very high

Figure 1
Percentage of perception regarding internal control policies



Note. Prepared by the authors, 2022.

Figure 2
Percentage of perceived efficiency regarding property asset management



Note. Prepared by the authors, 2022.

perception of efficiency in 34% and 52% of cases, respectively, and a low perception of efficiency in 14%, as illustrated in Figure 2.

Hypothesis testing

The Kolmogorov-Smirnov normality test was employed as the sample size was 50, providing a significance level (p) of 0.009 (which is less than 0.05) for one of the variables. This suggests that the data deviated from a normal distribution. To ascertain the degree of correlation between the variables, Spearman's Rho correlation coefficient was used, yielding a value of 0.717. This value indicates a strong, positive or direct correlation between the variables. Additionally, a correlation coefficient was computed between the independent variable and the four dimensions of the dependent variable "efficient management of property assets." The obtained values are presented in Table 1.

It is worth noting that the dimensions of control over property asset additions and disposals and inventory of property assets have coefficients of 0.706 and 0.720, respectively, indicating a strong positive or direct correlation. Similarly, the dimensions of "write-off of property assets" and "donation and transfer in use of property assets" have coefficients of 0.607 (which is very close to strong) and 0.572,

respectively, indicating a moderate, positive or direct correlation. Overall, these results demonstrate a significant contribution of internal control policies to the management of property assets at SUNAT, facilitating efficient management of assets. This conclusion is reinforced when comparing these findings to the results of the document review, as presented in Table 2, which shows that "overall, the situations analyzed indicate an increase in the amounts of assets and a high degree of efficiency in property asset management" (Barra, 2018).

DISCUSSION

The findings leave no doubt or room for misunderstanding. According to government control terminology, there is adequate and relevant evidence to establish the significance of internal control in organizations, particularly in public management. A well-trained official or employee proficient in the five components of ICS and knowledgeable and mindful of its principles is a crucial factor in accomplishing the entity's objectives and goals.

To attain its objectives, an organization must recognize that implementing ICS is crucial. As Huiman (2022) notes, "such implementation will have a positive impact on management and employee performance, and it will

Table 1*Correlation of internal control policy with dimensions of efficient property asset management*

Spearman's correlation coefficient	Dimensions of variable "efficient management of property assets"			
	Control of property asset additions and disposals	Inventory of property assets	Write-off of property assets	Donation and transfer in use of property assets
Internal control policies variable	0.706	0.720	0.607	0.572

Note. Prepared by the authors, 2022.

Table 2*Amounts of assets between 2016 and 2019 by indicator and efficiency estimate*

Indicators	2016	2019	Difference	%	Result
Registration of assets	145	207	62	42.8%	Efficient
Removal of assets	55	4,611	4,556	8,283.6%	Efficient
Missing assets - inventory	4,245	2,283	-1,962	-46.2%	Efficient
Surplus assets - inventory	6,081	2,026	-4,055	-66.7%	Efficient
Written off missing assets	95	175	80	84.2%	Efficient
Written off surplus assets	18	51	33	183.3%	Efficient
Donated assets	220	245	25	11.4%	Efficient
Assets transferred for use	981	585	-396	-40.4%	Not Efficient

Note. Prepared by the authors, 2022.

offer reasonable assurance that the organization's resources are protected in accordance with effectiveness, efficiency, and economy principles" (p. 16).

Furthermore, as Taboada (2021) suggests, implementing ICS provides the organization with competitive advantages. This includes "creating a culture of ethical values and emphasizing the significance of personnel behavior, among other positive aspects for the entity," which encourages compliance and contributes to other aspects that are beneficial for the company (p. 1).

These findings indicate, firstly, that there is a connection between internal control policies and the effective management of property assets. Secondly, the degree of this connection or correlation was determined using Spearman's Rho coefficient, which supports the general hypothesis that these policies contribute significantly to the efficiency of asset management. Thus, the study validates this statement.

The statistical analysis results are in agreement with the document review analysis, which confirms the validity of specific hypothesis 1 related to Dimension 1. This is evidenced

by the efficient control of additions and disposals of property assets, as observed through a comparison of asset amounts for the years 2016-2019. Therefore, it can be concluded that "effective management contributes to or has a positive impact on additions and disposals of property assets" (Chambilla, 2018, p. 78).

Similarly, the validity of specific hypothesis 2 regarding Dimension 2 is confirmed as there is an efficient inventory management of goods, as observed through a decrease in the amounts of missing or excess goods over the years 2016-2019. These findings support the statement that "effective inventory management of movable assets has a positive impact on the organization's profitability" (Vargas, 2021, p. 71).

Regarding specific hypothesis 3 on Dimension 3, the statistical analysis results align with the documentary review findings, indicating that there is efficiency in the write-off sub-process, as observed through a consecutive growth in written-off missing or surplus assets in the period 2016-2019. Regarding specific hypothesis 4 related to Dimension 4, the document analysis demonstrates increasing positive figures, although to a lesser extent in the donation

of assets, while the transfer in use of property assets shows decreasing figures over the period 2016-2019. These findings correspond with the lowest moderate degree of correlation.

CONCLUSIONS

- Internal Control, whether implemented as a system or exercised by OCI, is an institutional policy that serves as a management tool that significantly contributes to the results of institutional processes. Its direct impact on efficiency is crucial.
- This contribution is largely reflected in the importance of internal control to manage the inherent risks in institutional processes and eliminate irregular, unethical, or corrupt acts within the organization. To achieve this, it is necessary for all officers, employees, or workers, regardless of their contract type, to be given proper training and be aware of this policy, which will ensure its effectiveness.
- In research conducted by the undersigned, it was found that most personnel perceive the aforementioned policies as “adequate.” This indicates the personnel’s high level of commitment to internal control, which is beneficial for the research as it has facilitated the determination of the perception of efficiency in property management. Additionally, this high level of commitment is crucial for fostering a positive organizational culture at SUNAT.
- Therefore, the research findings demonstrate that internal control policies are highly beneficial for efficiency in the management of property assets. The correlation analysis indicates a strong and positive relationship between policies and efficiency in property management. Specifically, the control of additions and disposals of property assets and the inventory of assets were found to have a strong and positive impact on efficiency, while the reorganization of assets and the donation and transfer in use of assets showed a moderate positive impact. These results are further supported by document review.

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Competing interests

The author declares that there is no conflict of interest.

Authors' Contribution

Daniel Oscar Requena Torres (lead author): Conceptualization, data curation, formal analysis, research, methodology, project administration, validation, visualization, writing (original, revision and edition).